



3013 (02-09-04)

ANNUAL REPORT

OF

Name: STOUGHTON WATER UTILITYPrincipal Office: 600 S. FOURTH STREET
STOUGHTON, WI 53589For the Year Ended: DECEMBER 31, 1997**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I KRISTY VIKE-MANTHE of
(Person responsible for accounts)

_____, Stoughton Water Utility, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts)

03/24/1998
(Date)

ACCOUNTANT _____
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: STOUGHTON WATER UTILITY**Utility Address:** 600 S. FOURTH STREET
STOUGHTON, WI 53589**When was utility organized?** 9/15/1886**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MS KRISTY VIKE-MANTHE**Title:** ACCOUNTANT**Office Address:**600 S. FOURTH STREET
STOUGHTON, WI 53589**Telephone:** (608) 873 - 3379**Fax Number:** (608) 873 - 4878**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: MS JACKIE K. DRAWS**Title:** SENIOR ACCOUNTANT**Office Address:** VIRCHOW, KRAUSE & CO., LLP4600 AMERICAN PARKWAY
P.O. BOX 7398
MADISON, WI 53707-7398**Telephone:** (608) 249 - 6622**Fax Number:** (608) 249 - 8532**E-mail Address:** cpa@virchowkrause.com

Are records of utility audited by individuals or firms, other than utility employee? YES

Individual or firm, if other than utility employee, auditing utility records:

Name: MS JACKIE K. DRAWS**Title:** SENIOR ACCOUNTANT**Office Address:** VIRCHOW, KRAUSE & CO., LLP4600 AMERICAN PARKWAY
P.O. BOX 7398
MADISON, WI 53707-7398**Telephone:** (608) 249 - 6622**Fax Number:** (608) 249 - 8532**E-mail Address:** cpa@virchowkrause.com**Date of most recent audit report:** 2/4/1998**Period covered by most recent audit:** 1997

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR ROBERT P. KARDASZ**Title:** UTILITY DIRECTOR**Office Address:**600 S. FOURTH STREET
STOUGHTON, WI 53580**Telephone:** (608) 873 - 3379**Fax Number:** (608) 873 - 4878**E-mail Address:**

Name of utility commission/committee: Utilities Committee

Names of members of utility commission/committee:MR BOB BARNETT, ALDERMAN
MR DAN CHRISTENSEN, CITIZEN
MS HELEN JOHNSON, MAYOR
MS JUDY KINNING, CITY CLERK
MS NORDEEN OFFERDAHL, CITIZEN
MR GERALD OLSON, ALDERMAN
MR PAUL SELBO, ALDERMAN

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

Firm Name:

Contact Person:**Title:****Telephone:****Fax Number:****E-mail Address:**

Contract/Agreement beginning-ending dates:**Provide a brief description of the nature of Contract Operations being provided:**

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	980,634	956,798	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	636,348	379,280	2
Depreciation Expense (403)	148,156	132,202	3
Amortization Expense (404-407)	0		4
Taxes (408)	148,724	150,344	5
Total Operating Expenses	933,228	661,826	
Net Operating Income	47,406	294,972	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	47,406	294,972	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	(121)	159	7
Income from Nonutility Operations (417)	0		8
Nonoperating Rental Income (418)	0		9
Interest and Dividend Income (419)	53,873	55,299	10
Miscellaneous Nonoperating Income (421)	0	29,702	11
Total Other Income	53,752	85,160	
Total Income	101,158	380,132	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0		12
Other Income Deductions (426)	0		13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	101,158	380,132	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	61,070	65,221	14
Amortization of Debt Discount and Expense (428)	1,739	1,839	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	4,865	2,764	17
Other Interest Expense (431)	0		18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	67,674	69,824	
Net Income	33,484	310,308	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,348,954	2,038,646	20
Balance Transferred from Income (433)	33,484	310,308	21
Miscellaneous Credits to Surplus (434)	0		22
Miscellaneous Debits to Surplus--Debit (435)	0		23
Appropriations of Surplus--Debit (436)	0		24
Appropriations of Income to Municipal Funds--Debit (439)	0		25
Total Unappropriated Earned Surplus End of Year (216)	2,382,438	2,348,954	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
Interest earned on investments and special funds	53,873	5
Total (Acct. 419):	53,873	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	215				215	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll	45				45	3
Materials	291				291	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	336	0	0	0	336	
Net income (or loss)	(121)	0	0	0	(121)	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	980,634	0	0	0	980,634	1
Less: interdepartmental sales	252		0		252	2
Less: interdepartmental rents	0	0			0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	92				92	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	980,290	0	0	0	980,290	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	178,078		178,078	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing	45		45	6
Other nonutility expenses			0	7
Water utility plant accounts	9,123	18,122	27,245	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts	18,122	(18,122)	0	18
All other accounts	21,667		21,667	19
Total Payroll	227,035	0	227,035	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	8,321,204	7,474,507	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	1,706,939	1,555,441	2
Net Utility Plant	6,614,265	5,919,066	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	6,614,265	5,919,066	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0		7
Other Investments (124)	26,268	16,359	8
Special Funds (125-128)	587,314	729,951	9
Total Other Property and Investments	613,582	746,310	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	81,451	403,042	10
Special Deposits (132-134)	0		11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0		14
Customer Accounts Receivable (142)	64,261	64,803	15
Other Accounts Receivable (143)	9,436	19,620	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	98,282	5,342	18
Materials and Supplies (151-163)	13,055	14,654	19
Prepayments (165)	406		20
Interest and Dividends Receivable (171)		3,106	21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	266,891	510,567	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	11,110	12,849	24
Other Deferred Debits (182-186)	850	850	25
Total Deferred Debits	11,960	13,699	
Total Assets and Other Debits	7,506,698	7,189,642	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	504,588	504,588	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	2,382,438	2,348,954	28
Total Proprietary Capital	2,887,026	2,853,542	
LONG-TERM DEBT			
Bonds (221-222)	905,000	965,000	29
Advances from Municipality (223)	65,287	120,422	30
Other Long-Term Debt (224)	0		31
Total Long-Term Debt	970,287	1,085,422	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0		32
Accounts Payable (232)	36,314	26,957	33
Payables to Municipality (233)	127,473	115,223	34
Customer Deposits (235)			35
Taxes Accrued (236)	139,182	142,536	36
Interest Accrued (237)	10,445	12,235	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)	0		40
Miscellaneous Current and Accrued Liabilities (242)			41
Total Current and Accrued Liabilities	313,414	296,951	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0		42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	46,875	42,172	44
Total Deferred Credits	46,875	42,172	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	3,289,096	2,911,555	49
Total Liabilities and Other Credits	7,506,698	7,189,642	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	7,979,332	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	341,872				7
Total Utility Plant	8,321,204	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	1,706,939	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
Total Accumulated Provision	1,706,939	0	0	0	
Net Utility Plant	6,614,265	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	1,555,441				1,555,441	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	148,156				148,156	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	10,417				10,417	6
Accruals charged other						7
accounts (specify):						8
Clearing	1,097				1,097	9
Salvage	252				252	10
Other credits (specify):						11
					0	12
Total credits	159,922	0	0	0	159,922	13
Debits during year						14
Book cost of plant retired	8,424				8,424	15
Cost of removal	0				0	16
Other debits (specify):						17
					0	18
Total debits	8,424	0	0	0	8,424	19
Balance End of Year	1,706,939	0	0	0	1,706,939	20
						21
						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant				0	1
Other (specify):				0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)				0	3
Net Nonutility Property	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel (151)					0	1
Fuel stock expenses (152)					0	2
Plant mat. & oper. sup. (154)					0	3
Total Electric Utility					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	13,055	14,654	2
Sewer utility (154)			3
Heating utility (154)			4
Gas utility (154)			5
Merchandise (155)			6
Other materials & supplies (156)			7
Stores expense (163)			8
Total Materials and Supplies	<u><u>13,055</u></u>	<u><u>14,654</u></u>	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1977 Mortgage Revenue Bonds	739	428	2,995	1
1989 Mortgage Revenue Bonds	1,000	428	8,115	2
Total			11,110	
Unamortized premium on debt (251)				
				3
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	504,588	1
Changes during year (explain):		
NONE		2
Balance end of year	504,588	

BONDS (ACCTS. 221 AND 222)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1997 Mortgage Revenue Bonds	11/01/1977	05/01/2005	6.00%	475,000	1
1989 Mortgage Revenue Bonds	02/01/1989	05/01/2009	7.00%	430,000	2
Total Bonds (Account 221):				905,000	
Total Reacquired Bonds (Account 222)				0	3

Net amount of bonds outstanding December 31: 905,000

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
Advance from Electric Utility	02/28/1996	02/28/1999	5.00%	65,287	1
Total for Account 223				65,287	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	142,536	1
Accruals:		
Charged water department expense	148,723	2
Charged electric department expense		3
Charged sewer department expense	4,170	4
Other (explain):		
Charged to clearing	600	5
Total Accruals and other credits	153,493	
Taxes paid during year:		
County, state and local taxes	142,536	6
Social Security taxes	12,977	7
PSC Remainder Assessment	1,334	8
Other (explain):		
NONE		9
Total payments and other debits	156,847	
Balance end of year	139,182	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1977 Mortgage Revenue Bonds	6,735	28,921	30,533	5,123	1
1989 Mortgage Revenue Bonds	5,500	32,149	32,327	5,322	2
Subtotal	12,235	61,070	62,860	10,445	
Advances from Municipality (223)					
Advance from Municipality	0	4,865	4,865	0	3
Subtotal	0	4,865	4,865	0	
Other Long-Term Debt (224)					
NONE				0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE				0	5
Subtotal	0	0	0	0	
Total	12,235	65,935	67,725	10,445	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	2,911,555					2,911,555	1
Add credits during year:							
For Services	55,151					55,151	2
For Mains	272,461					272,461	3
Other (specify):							
Hydrants	49,929					49,929	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	3,289,096	0	0	0	0	3,289,096	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	30,105					30,105	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
Special assessments receivable	26,268	2
Total (Acct. 124):	26,268	
Sinking Funds (125):		
		3
Bond and interest redemption account	79,984	4
Bond reserve account	127,713	5
Total (Acct. 125):	207,697	
Depreciation Fund (126):		
Depreciation account	304,784	6
Total (Acct. 126):	304,784	
Other Special Funds (128):		
Water plant and maintenance reserve	74,833	7
Total (Acct. 128):	74,833	
Interest Special Deposits (132):		
NONE		8
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		9
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		10
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	64,261	11
Electric		12
Sewer (Regulated)		13
Other (specify):		
NONE		14
Total (Acct. 142):	64,261	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		15
Merchandising, jobbing and contract work		16
Other (specify):		

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Accounts Receivable (143):		
Receivable from wastewater	2,577	17
Receivable from the City of Stoughton	6,459	18
Miscellaneous invoices	400	19
Total (Acct. 143):	9,436	
Receivables from Municipality (145):		
Receivable from sewer utility	239	20
Special assessments	19,224	21
Construction and interest	76,584	22
Tax roll items	1,242	23
Operating costs	993	24
Total (Acct. 145):	98,282	
Prepayments (165):		
Maintenance	406	25
Total (Acct. 165):	406	
Extraordinary Property Losses (182):		
NONE		26
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
Well site investigation	850	27
Total (Acct. 183):	850	
Clearing Accounts (184):		
NONE		28
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		29
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		30
Total (Acct. 186):	0	
Payables to Municipality (233):		
Payable to sewer utility	125,706	31
Miscellaneous	1,767	32
Total (Acct. 233):	127,473	
Other Deferred Credits (253):		
Accrued benefits	46,875	33
Total (Acct. 253):	46,875	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	7,726,878	0	0	0	7,726,878	1
Materials and Supplies	13,854	0	0	0	13,854	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	1,631,190	0	0	0	1,631,190	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	3,100,325	0	0	0	3,100,325	6
Other (specify):					0	7
Average Net Rate Base	3,009,217	0	0	0	3,009,217	
Net Operating Income	47,406	0	0	0	47,406	8
Net Operating Income as a percent of						
Average Net Rate Base	1.58%	N/A	N/A	N/A	1.58%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	504,588	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	2,365,696	3
Other (Specify):		4
Total Average Proprietary Capital	2,870,284	
Net Income		
Net Income	33,484	5
Percent Return on Proprietary Capital	1.17%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

October 28, 1998

Ms. Kristy Vike-Manthe, Accountant
Stoughton Water Utility
600 South 4th Street
Stoughton, WI 53589-2465

Re: 1997 Analytical Review File DWCCA-5750-RL

Dear Ms. Vike-Manthe:

The Public Service Commission (PSC) is in the process of completing an analytical review of your utility's 1997 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. During our review, we noted that the status for five schedules on the Schedule Listing in the electronic annual report, were not changed from "not started" to "complete." It is important to change the status for all schedules, whether the schedule is left blank or not. That allows the PSC to determine that schedules have been finished, and, where left blank, were intentionally left blank rather than simply overlooked. Staff has changed all schedules' status to "complete" in our electronic copy. Please indicate if any "not started" schedules should have had data. If any schedules were not complete or should not have been blank, please provide that data.

2. Paragraph No. 2 of our letter dated January 6, 1997, with regard to analytical review of the 1995 annual report, authorized a revised list of depreciation rates which were enclosed with that letter, to be effective on January 1, 1997. Based upon depreciation rates reported on page F-10, column C, these revised rates were not used during 1997. Enclosed with this letter is a copy of the new depreciation rates. Included on this schedule is a depreciation rate for Account 396, Power Operated Equipment, which was opened in the 1997 annual report. Please confirm that these depreciation rates will be used beginning in 1998.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 266-1491. Please respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

FINANCIAL SECTION FOOTNOTES

Roselee Losenegger
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

RL:tlk:w:\compl\roselee\5750 Stoughton

Enclosure

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	964,313	1
Total Sales of Water	964,313	
Other Operating Revenues		
Forfeited Discounts (470)	4,127	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	12,194	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	16,321	
Total Operating Revenues	980,634	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	7,644	8
Pumping Expenses (620-633)	75,911	9
Water Treatment Expenses (640-652)	13,254	10
Transmission and Distribution Expenses (660-678)	349,343	11
Customer Accounts Expenses (901-905)	28,861	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	161,335	14
Total Operation and Maintenance Expenses	636,348	
Other Operating Expenses		
Depreciation Expense (403)	148,156	15
Amortization Expense (404-407)		16
Taxes (408)	148,724	17
Total Other Operating Expenses	296,880	
Total Operating Expenses	933,228	
NET OPERATING INCOME	47,406	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial	17	951	2,226	2
Industrial				3
Total Unmetered Sales to General Customers (460)	17	951	2,226	
Metered Sales to General Customers (461)				
Residential	3,750	226,029	455,282	4
Commercial	293	71,366	102,332	5
Industrial	24	127,081	104,324	6
Total Metered Sales to General Customers (461)	4,067	424,476	661,938	
Private Fire Protection Service (462)	41		10,784	7
Public Fire Protection Service (463)	4,064		270,718	8
Other Sales to Public Authorities (464)	38	12,810	18,395	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	2	53	252	12
Total Sales of Water	8,229	438,290	964,313	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	270,718	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	270,718	
Forfeited Discounts (470):		
Customer late payment charges	4,127	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	4,127	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	12,152	10
Other (specify):		
Miscellaneous	42	11
Total Other Water Revenues (474)	12,194	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Supervision and Engineering (600)		1
Operation Labor and Expenses (601)	7,644	2
Purchased Water (602)		3
Miscellaneous Expenses (603)		4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)		7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)		10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)		13
Total Source of Supply Expenses	7,644	
PUMPING EXPENSES		
Operation Supervision and Engineering (620)		14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	53,012	17
Pumping Labor and Expenses (624)	4,817	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)	9,394	20
Rents (627)		21
Maintenance Supervision and Engineering (630)		22
Maintenance of Structures and Improvements (631)	3,307	23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	5,381	25
Total Pumping Expenses	75,911	
WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)	2,239	26
Chemicals (641)	6,064	27

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
WATER TREATMENT EXPENSES		
Operation Labor and Expenses (642)	1,538	28
Miscellaneous Expenses (643)		29
Rents (644)		30
Maintenance Supervision and Engineering (650)		31
Maintenance of Structures and Improvements (651)		32
Maintenance of Water Treatment Equipment (652)	3,413	33
Total Water Treatment Expenses	13,254	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)	733	34
Storage Facilities Expenses (661)		35
Transmission and Distribution Lines Expenses (662)	1,871	36
Meter Expenses (663)	504	37
Customer Installations Expenses (664)	244	38
Miscellaneous Expenses (665)	23,595	39
Rents (666)		40
Maintenance Supervision and Engineering (670)	363	41
Maintenance of Structures and Improvements (671)		42
Maintenance of Distribution Reservoirs and Standpipes (672)	256,277	43
Maintenance of Transmission and Distribution Mains (673)	34,013	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	16,583	46
Maintenance of Meters (676)	3,950	47
Maintenance of Hydrants (677)	9,989	48
Maintenance of Miscellaneous Plant (678)	1,221	49
Total Transmission and Distribution Expenses	349,343	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)		50
Meter Reading Labor (902)	6,315	51
Customer Records and Collection Expenses (903)	22,454	52
Uncollectible Accounts (904)	92	53

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Miscellaneous Customer Accounts Expenses (905)		54
Total Customer Accounts Expenses	28,861	
SALES EXPENSES		
Sales Expenses (910)		55
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	71,977	56
Office Supplies and Expenses (921)	3,634	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	11,109	59
Property Insurance (924)	2,666	60
Injuries and Damages (925)	2,833	61
Employee Pensions and Benefits (926)	52,399	62
Regulatory Commission Expenses (928)		63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	688	65
Rents (931)	4,200	66
Maintenance of General Plant (932)	11,829	67
Total Administrative and General Expenses	161,335	
Total Operation and Maintenance Expenses	636,348	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		139,182	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	includes meters & computers	4,770	2
Net property tax equivalent		134,412	
Social Security		12,977	3
PSC Remainder Assessment		1,335	4
Other (specify): NONE			5
Total tax expense		148,724	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Dane				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.191327				3
County tax rate	mills		3.433787				4
Local tax rate	mills		7.253270				5
School tax rate	mills		10.661835				6
Voc. school tax rate	mills		1.422031				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
Total tax rate	mills		22.962250				10
Less: state credit	mills		1.740697				11
Net tax rate	mills		21.221553				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.253270				14
Combined School Tax Rate	mills		12.083866				15
Other Tax Rate - Local	mills						16
Total Local & School Tax	mills		19.337136				17
Total Tax Rate	mills		22.962250				18
Ratio of Local and School Tax to Total	dec.		0.842127				19
Total tax net of state credit	mills		21.221553				20
Net Local and School Tax Rate	mills		17.871248				21
Utility Plant, Jan. 1	\$	7,474,507	7,474,507				22
Materials & Supplies	\$	13,995	13,995				23
Subtotal	\$	7,488,502	7,488,502				24
Less: Plant Outside Limits	\$	0					25
Taxable Assets	\$	7,488,502	7,488,502				26
Assessment Ratio	dec.		1.040000				27
Assessed Value	\$	7,788,042	7,788,042				28
Net Local & School Rate	mills		17.871248				29
Tax Equiv. Computed for Current Year	\$	139,182	139,182				30
Tax Equivalent per 1994 PSC Report	\$	130,803					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	139,182					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	11,635		4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	275,164		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
Total Source of Supply Plant	286,799	0	
PUMPING PLANT			
Land and Land Rights (320)			12
Structures and Improvements (321)	291,025		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)	147,100		15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	594,809	1,243	17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)			20
Total Pumping Plant	1,032,934	1,243	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	9,291		22
Water Treatment Equipment (332)	75,053	2,376	23
Total Water Treatment Plant	84,344	2,376	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	13,206		24
Structures and Improvements (341)	1,611		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			11,635	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			275,164	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	286,799	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			291,025	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			147,100	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)		(125,889)	470,163	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	(125,889)	908,288	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			9,291	22
Water Treatment Equipment (332)	1,580		75,849	23
Total Water Treatment Plant	1,580	0	85,140	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			13,206	24
Structures and Improvements (341)			1,611	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	591,791		26
Transmission and Distribution Mains (343)	3,530,335	263,891	27
Fire Mains (344)			28
Services (345)	716,593	63,651	29
Meters (346)	427,609	34,068	30
Hydrants (348)	430,949	56,922	31
Other Transmission and Distribution Plant (349)	973		32
Total Transmission and Distribution Plant	5,713,067	418,532	
GENERAL PLANT			
Land and Land Rights (389)			33
Structures and Improvements (390)	219,506		34
Office Furniture and Equipment (391)	15,913		35
Computer Equipment (391.1)	42,771	4,833	36
Transportation Equipment (392)	30,425		37
Stores Equipment (393)			38
Tools, Shop and Garage Equipment (394)	19,177	13,022	39
Laboratory Equipment (395)	6,198		40
Power Operated Equipment (396)		73,325	41
Communication Equipment (397)	23,202		42
SCADA Equipment (397.1)			43
Miscellaneous Equipment (398)	89		44
Other Tangible Property (399)			45
Total General Plant	357,281	91,180	
Total utility plant in service directly assignable	7,474,425	513,331	
Common Utility Plant Allocated to Water Department			46
Total utility plant in service	7,474,425	513,331	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			591,791	26
Transmission and Distribution Mains (343)			3,794,226	27
Fire Mains (344)			0	28
Services (345)			780,244	29
Meters (346)	450		461,227	30
Hydrants (348)	1,500		486,371	31
Other Transmission and Distribution Plant (349)			973	32
Total Transmission and Distribution Plant	1,950	0	6,129,649	
GENERAL PLANT				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			219,506	34
Office Furniture and Equipment (391)			15,913	35
Computer Equipment (391.1)	4,894		42,710	36
Transportation Equipment (392)			30,425	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			32,199	39
Laboratory Equipment (395)			6,198	40
Power Operated Equipment (396)			73,325	41
Communication Equipment (397)			23,202	42
SCADA Equipment (397.1)		125,889	125,889	43
Miscellaneous Equipment (398)			89	44
Other Tangible Property (399)			0	45
Total General Plant	4,894	125,889	569,456	
Total utility plant in service directly assignable	8,424	0	7,979,332	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	8,424	0	7,979,332	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)				1
Collecting and Impounding Reservoirs (312)				2
Lake, River and Other Intakes (313)				3
Wells and Springs (314)	103,575	3.00%	8,255	4
Infiltration Galleries and Tunnels (315)				5
Supply Mains (316)				6
Other Water Source Plant (317)				7
Total Source of Supply Plant	103,575		8,255	
PUMPING PLANT				
Structures and Improvements (321)	91,957	2.22%	6,461	8
Boiler Plant Equipment (322)				9
Other Power Production Equipment (323)	39,383	3.57%	5,251	10
Steam Pumping Equipment (324)				11
Electric Pumping Equipment (325)	168,588	4.00%	21,299	12
Diesel Pumping Equipment (326)				13
Hydraulic Pumping Equipment (327)				14
Other Pumping Equipment (328)				15
Total Pumping Plant	299,928		33,011	
WATER TREATMENT PLANT				
Structures and Improvements (331)	3,353	2.50%	232	16
Water Treatment Equipment (332)	30,965	6.67%	5,033	17
Total Water Treatment Plant	34,318		5,265	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	562	2.50%	40	18
Distribution Reservoirs and Standpipes (342)	180,225	2.00%	11,836	19
Transmission and Distribution Mains (343)	497,876	0.74%	27,101	20
Fire Mains (344)				21
Services (345)	134,495	2.10%	15,717	22
Meters (346)	155,119	4.00%	17,777	23
Hydrants (348)	62,851	1.33%	6,100	24
Other Transmission and Distribution Plant (349)	513	5.00%	49	25
Total Transmission and Distribution Plant	1,031,641		78,620	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					111,830	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	111,830	
321					98,418	8
322					0	9
323					44,634	10
324					0	11
325					189,887	12
326					0	13
327					0	14
328					0	15
	0	0	0	0	332,939	
331					3,585	16
332	1,580				34,418	17
	1,580	0	0	0	38,003	
341					602	18
342					192,061	19
343					524,977	20
344					0	21
345					150,212	22
346	450				172,446	23
348	1,500				67,451	24
349					562	25
	1,950	0	0	0	1,108,311	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Structures and Improvements (390)	14,079	4.00%	8,780	26
Office Furniture and Equipment (391)	11,268	6.67%	1,061	27
Computer Equipment (391.1)	13,653	14.29%	6,108	28
Transportation Equipment (392)	26,143	10.00%	1,097	29
Stores Equipment (393)				30
Tools, Shop and Garage Equipment (394)	9,518	6.67%	1,713	31
Laboratory Equipment (395)	1,434	5.00%	310	32
Power Operated Equipment (396)	0	15.00%	5,499	33
Communication Equipment (397)	9,826	6.67%	1,548	34
SCADA Equipment (397.1)		6.67%	8,397	35
Miscellaneous Equipment (398)	58	6.67%	6	36
Other Tangible Property (399)				37
Total General Plant	85,979		34,519	
Total accum. prov. directly assignable	1,555,441		159,670	
Common Utility Plant Allocated to Water Department				38
Total accum. prov. for depreciation	1,555,441		159,670	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390					22,859	26
391					12,329	27
391.1	4,894		75		14,942	28
392					27,240	29
393					0	30
394					11,231	31
395					1,744	32
396			177		5,676	33
397					11,374	34
397.1					8,397	35
398					64	36
399					0	37
	4,894	0	252	0	115,856	
	8,424	0	252	0	1,706,939	
					0	38
	8,424	0	252	0	1,706,939	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			39,599	39,599	1
February			36,744	36,744	2
March			37,519	37,519	3
April			39,099	39,099	4
May			41,023	41,023	5
June			44,481	44,481	6
July			45,672	45,672	7
August			43,583	43,583	8
September			43,875	43,875	9
October			41,061	41,061	10
November			35,764	35,764	11
December			34,573	34,573	12
Total for year	0	0	482,993	482,993	
Less: Measured or estimated water used in main flushing and water treatment during year				11,000	13
Less: Other utility use				3,630	14
Other utility use explanation:					15
water main breaks, service leaks, drain tower					
Water pumped into distribution system				468,363	16
Less: Water sold				438,290	17
Losses and unaccounted for				30,073	18
Percent unaccounted for to the nearest whole percent (%)				6%	19
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				2,141	21
Date of maximum: 6/24/1997					22
Cause of maximum:					23
fill tank					
Minimum gallons pumped by all methods in any one day during reporting year				828	24
Date of minimum: 12/23/1997					25
Total KWH used for pumping for the year				1,029	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL - WILSON/TAFT	3	950	12	770	Yes	1
WELL - VAN BUREN/ROBY	4	969	15	1,800	Yes	2
WELL - W. SOUTH/KING	5	1,112	19	1,462	Yes	3
WELL - E. ACADEMY	6	1,132	18	1,498	Yes	4

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
NONE					

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	STAND BY 2	STAND-BY 1	WELL 3	1
Location	OUTH & KING PUMPHOUSE	E. ACADEMY PUMPHOUSE	WILSON/TAFT	2
Purpose	S	S	P	3
Destination	R	D	D	4
Pump Manufacturer	CUMMINS	WAUKESHA	FAIRBANKS MORSE	5
Year Installed	1989	1986	1990	6
Type	OTHER	OTHER	VERTICAL TURBINE	7
Actual Capacity (gpm)	2,000	1,000	535	8
Pump Motor or Standby Engine Mfr	CUMMINS	WAUKESHA	U.S. MOTOR	9
Year Installed	1989	1986	1990	10
Type	NATURAL GAS	NATURAL GAS	ELECTRIC	12
Horsepower	0	0	75	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL 4	WELL 5	WELL 6	14
Location	VAN BUREN/ROBY	W. SOUTH/KING	E. ACADEMY	15
Purpose	P	P	P	16
Destination	D	R	D	17
Pump Manufacturer	BYRON JACKSON	BYRON JACKSON	AURORA	18
Year Installed	1963	1977	1986	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	1,250	1,015	1,040	21
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	A C	U.S.	22
Year Installed	1963	1977	1986	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	125	125	100	26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	1	2	ET 2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	ET	4
				5
Year constructed	1951	1989	1977	6
				7
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	STEEL	8
				9
Elevation difference in feet (See Headnote 3.)	160	0	225	10
Total capacity in gallons	250,000	400,000	300,000	11
WATER TREATMENT PLANT				12
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	13
				14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	15
				16
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	17
				18
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.9800	1.4400	1.9800	19
				20
Is a corrosion control chemical used (yes, no)?	N	N	N	21
				22
Is water fluoridated (yes, no)?	Y	Y	Y	23
				24
				25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

			Number of Feet				
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	4.000	70,848				70,848
M	D	6.000	55,827	420			56,247
M	D	8.000	94,831	4,781			99,612
M	D	10.000	49,982	4,845			54,827
M	D	12.000	899				899
Total Within Municipality			272,387	10,046	0	0	282,433
Total Utility			272,387	10,046	0	0	282,433

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.625	848				848		1
M	0.625	855				855		2
M	0.750	258				258		3
P	1.000	1				1		4
M	1.000	1,104	102			1,206		5
M	1.250	25				25		6
M	1.500	90	6			96		7
M	2.000	75				75		8
M	4.000	14				14		9
M	6.000	6				6		10
Total Utility		3,276	108	0	0	3,384	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	3,827	418	10	(45)	4,190	213	1
1.000	74	1	1	(4)	70	3	2
1.250	6			1	7		3
1.500	47	2			49	2	4
2.000	41		1	4	44	3	5
3.000	8			(3)	5		6
4.000	4	2			6	2	7
Total:	4,007	423	12	(47)	4,371	223	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	3,675	170	10	13	0	322	4,190	1
1.000	3	44	7	5	2	9	70	2
1.250		3		1	0	3	7	3
1.500	2	39	1	6	0	1	49	4
2.000		24	3	12	0	5	44	5
3.000		2	2	1	0		5	6
4.000		4	2		0		6	7
Total:	3,680	286	25	38	2	340	4,371	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality					0	1
Within Municipality	449	21	3		467	2
Total Fire Hydrants	449	21	3	0	467	
Flushing Hydrants						
					0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	467
Number of distribution system valves end of year:	965
Number of distribution valves operated during year:	463

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Account 650 increased due to water painting costs.

Account 673 - more main breaks in 1997.

Account 675 - 1996 was high due to increased service maintenance and thawing

Water Utility Plant in Service (Page W-08)

The adjustment to water plant was made to reclassify SCADA equipment to the proper account per the Public Service Commission.

Account 394 - purchased a trench box shield for \$7,650

Account 396 - purchased a backhoe for \$66,510 and a mower for \$6,500.

Accounts 343, 345, 346 and 348 had additions greater than \$10,000. The details of these additions and retirements are provided on the individual schedules for these accounts.

Water Mains (Page W-17)

Most of the additions to water mains were developer added.

Water Services (Page W-18)

Most of the services added in 1997 were financed by developers.
